



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **Margaret J. Partlow** Date Reviewed: **09-14-00**

Ancillary Document being reviewed  
(provide number and title): **ETA 215.04.173 Repair work on goods damaged in transit as ordered by the shipper and the carrier**

Date last Issued: **September 9, 1966**

This document is being reviewed in conjunction  
with (provide WAC number and title): **WAC 458-20-173 Installing, Cleaning, Repairing or Otherwise Altering or Improving Personal Property of Consumers.**

Purpose of the document: **To explain that when a taxpayer repairs articles damaged in transit on the order of a shipper and the item repaired was for resale by the shipper, the Retail Sales Tax (RST) was not applicable and the transaction should be reported under the wholesaling B&O tax classification. However, where repair work is performed on the order of the carrier, the transaction is a "sale at retail" and is subject to the RST, because the carrier was not reselling either the repair work or the commodity upon which the repair work was performed.**

Is the document clearly written? 

Yes	No
<b>x</b>	

Yes No



Does the document provide accurate and useful information?

☒☐



	<b>Yes</b>	<b>No</b>
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Review recommendation:**

- A. Update  
B. Repeal  
C. Leave as is  
D. Incorporate into rule and repeal

<b>x</b>

**Briefly explain your recommendation:**

**This document contains information that is useful for taxpayers in explaining application of the retail sales tax to repair activities. Incorporating this document into Rule 173 will further assist taxpayers by reducing the number of documents necessary for taxpayers to research to determine their tax-reporting responsibilities.**

**Manager Action:** ☐ Accepted recommendation      Date: \_\_\_\_\_

☐ Returned for further review      Date: \_\_\_\_\_

Comments \_\_\_\_\_